

Investment Credit

► Attach to your tax return.

OMB No. 1545-0155

2005

Attachment
Sequence No. **52**

Name(s) shown on return

Identifying number

Part I Current Year Credit

- 1** Rehabilitation credit (see instructions for requirements that must be met):
- a** Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ☐ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

b Pre-1936 buildings \$ × 10% (.10)

c Certified historic structures \$ × 20% (.20)

- (1)** Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)
- (2)** Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) / /

- d (1)** Enter the date on which the 24- or 60-month measuring period begins / / and ends / /
- (2)** Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$
- (3)** Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above \$

e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9)

- 2** Energy credit for periods ending before January 1, 2006. Basis of property using solar or geothermal energy placed in service during the tax year (see instructions) \$ × 10% (.10)

- 3** Energy credit for periods ending after December 31, 2005:

a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ × 10% (.10)

b Basis of property using solar illumination or solar energy placed in service during the tax year (see instructions) \$ × 30% (.30)

Qualified fuel cell property (see instructions):

c Basis of property installed during the tax year \$ × 30% (.30)

d Kilowatt capacity of property in **c** above. ► × \$1,000

e Enter the lesser of line 3c or 3d

Qualified microturbine property (see instructions):

f Basis of property installed during the tax year \$ × 10% (.10)

g Kilowatt capacity of property in **f** above. ► × \$200

h Enter the lesser of line 3f or 3g

i Total. Add lines 3a, 3b, 3e, and 3h

- 4** Qualifying advanced coal project credit for periods ending after August 8, 2005 (see instructions):

a Basis of qualified investment in integrated gasification combined cycle property placed in service during the tax year \$ × 20% (.20)

b Basis of qualified investment in property other than in **a** above placed in service during the tax year \$ × 15% (.15)

c Total. Add lines 4a and 4b

- 5** Qualifying gasification project credit for periods ending after August 8, 2005 (see instructions). Basis of qualified investment in property placed in service during the tax year \$ × 20% (.20)

- 6** Credit from cooperatives. Enter the unused investment credit from cooperatives

- 7** **Current year credit.** Add lines 1b through 6

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

8	Regular tax before credits:		
	<ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 		
9	Alternative minimum tax: Enter the alternative minimum tax (AMT) from the following line of the appropriate form or schedule		
	<ul style="list-style-type: none"> • Individuals: Form 6251, line 35 • Corporations: Form 4626, line 14 • Estates and trusts: Form 1041, Schedule I, line 56 		
10	Add lines 8 and 9		
11a	Foreign tax credit	11a	
b	Credits from Form 1040, lines 48 through 54	11b	
c	Possessions tax credit (Form 5735, line 17 or 27)	11c	
d	Nonconventional source fuel credit (Form 8907, line 23)	11d	
e	Other specified credits (see instructions)	11e	
f	Add lines 11a through 11e.	11f	
12	Net income tax. Subtract line 11f from line 10. If zero, skip lines 13 through 16 and enter -0- on line 17	12	
13	Net regular tax. Subtract line 11f from line 8. If zero or less, enter -0-	13	
14	Enter 25% (.25) of the excess, if any, of line 13 over \$25,000 (see instructions)	14	
15	Tentative minimum tax (see instructions)	15	
16	Enter the greater of line 14 or line 15	16	
17	Subtract line 16 from line 12. If zero or less, enter -0-	17	
18	Credit allowed for the current year. Enter the smaller of line 7 or line 17 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 17 is smaller than line 7, see instructions.	18	